

**UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF OKLAHOMA**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**v.**

**JERRY D. CRINER, OKLAHOMA TAX  
COMMISSION**

**Defendants.**

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**Case No. 09-CV-0192-CVE-TLW**

**ORDER OF SALE**

On May 13, 2010, this Court entered Judgment (Dkt. # 61) in favor of the United States of America and against Jerry Criner in the amount of \$266,562.76, plus interest and penalties accruing according to law after March 1, 2010, for unpaid taxes for the years 1990, 1991, 1992, and 1993. The Judgment decreed that the United States has a valid tax lien on the property (“the Property”) located at 20154 Carefree Valley Drive, which has legal description as follows:

Lot 3 in Block 2 of Amended Plat of Carefree Valley, an Addition in Section 8, Township 21 North, Range 17 East of the I.B. & M., Rogers County, Oklahoma, according to the recorded Plat thereof.

The United States has since filed a Motion for an Order of Sale (Dkt. # 62), which was granted (Dkt. # 63).

**IT IS HEREBY ORDERED, ADJUDGED, AND DECREED** that:

1. The Property Appraisal and Liquidation Specialist of the Internal Revenue Service (“PALS”) is authorized and directed under 28 U.S.C. §§ 2001 and 2002 to offer the Property for public sale and to sell it without further order or process.

2. Pending the sale of the Property and until the deed to the Property is delivered to the purchaser, PALS is authorized to have free access to the Property to take all actions necessary to preserve the Property, including but not limited to retaining a locksmith or other person to change or install locks or other security devices on any part of the Property.

3. The terms and conditions of the sale are as follows:

a. The sale of the Property shall be free and clear of any interests of Jerry Criner and any other parties to this action. Upon the sale of the Property, the interests in the Property of the United States, the Oklahoma Tax Commission, and Jerry Criner shall transfer to the proceeds of the sale.

b. The sale shall be subject to building lines (if established), all laws, ordinances, and governmental regulations (including building and zoning ordinances) affecting the Property, and easements and restrictions of record, if any.

c. The sale shall be held either at the courthouse of the county in which the Property is located or on the Property's premises. The date and time for the sale shall be determined and announced by PALS.

d. PALS is permitted to enter the Property's premises, and prospective buyers shall be allowed to conduct an inspection of the exterior and interior of the Property at such time as PALS shall determine to be reasonable and convenient.

e. Notice of the public sale shall be published once a week for at least four consecutive weeks before the sale in at least one newspaper regularly issued and of general circulation in Rogers County, Oklahoma, and, at the discretion of PALS, by any other notice as PALS deems appropriate.

The notice shall contain a description of the Property and shall contain the terms and conditions of sale in this order of sale.

f. PALS shall set the minimum bid. If the minimum bid is not met or exceeded, PALS may, without further permission of this Court, and under the terms and conditions in this order of sale, hold a new public sale, if necessary, and reduce the minimum bid.

g. At the time of the public sale, the successful bidder shall deposit with PALS an amount between five and twenty percent of the minimum bid as specified by PALS in the published Notice of Sale. The deposit shall be in the form of a money order or certified or cashier's check payable to the United States District Court for the Northern District of Oklahoma. Before being permitted to bid at the sale, potential bidders shall display to PALS the proof that they are able to comply with this requirement. No bids will be accepted from any persons who have not presented proof that, if they are successful bidders, they can make the deposit required by this order of sale. The United States may bid as a credit against its judgment without tender of cash.

h. The successful bidder(s) shall pay the balance of the purchase price for the Property to PALS, within 60 days following the date of the public sale, by a certified or cashier's check or money order payable to the United States District Court for the Northern District of Oklahoma. PALS shall deposit the funds with the Clerk of this Court. If the bidder fails to fulfill this requirement, (i) the deposit shall be forfeited and applied towards the expenses of the sale, with any amount remaining to be distributed in accordance with the priorities of the parties in this action and (ii) the Property shall be again offered for sale under the terms and conditions of this order of sale or, in the alternative, the Property may be sold to the second highest bidder from the previous auction, if above the minimum bid, without the necessity of conducting another auction.

i. The Clerk of the District Court is directed to accept the proceeds of the sale and deposit them into the Court's registry for distribution according to further order of this Court.

j. The sale of the Property shall be subject to confirmation by this Court. Upon confirmation of the sale, PALS shall execute and deliver a deed conveying the Property to the purchaser. Upon confirmation of the sale, all interests in, liens against, or claims to the Property that are held or asserted by all parties to this action are discharged and extinguished.

k. The successful bidder at the sale shall pay, in addition to the bid amount, any documentary stamps and Clerk's registry fees as required by law.

l. The sale of the Property is ordered in accordance with 28 U.S.C. § 2001, and is made without right of redemption.

4. Until the Property is sold, Jerry Criner shall take all reasonable steps necessary to preserve the Property (including all buildings, improvements, fixtures and appurtenances on the Properties) in its current condition, including, without limitation, maintaining a fire and casualty insurance policy on the Property. Jerry Criner shall not commit waste against the Property or do anything that tends to reduce the value or marketability of the Property, nor shall he cause or permit anyone else to do either of those things. Jerry Criner shall not record any instruments, publish any notice, or take any other action (such as running newspaper advertisements or posting signs) that may directly or indirectly tend to adversely affect the value of the Property or that may tend to deter or discourage potential bidders from participating in the public auction, nor shall he cause or permit anyone else to do so.

5. All persons occupying the Property shall vacate the Property permanently within 30 days of the date of entry of this Order, each taking his or her personal property (but leaving all

improvements, buildings, fixtures, and appurtenances to the Property). If any person fails or refuses to vacate the Property by the time specified in this Order, PALS is authorized to coordinate with the United States Marshal to take all actions that are reasonably necessary to have those persons ejected. Any personal property remaining on the Property 30 days after the date of entry of this Order is deemed forfeited and abandoned, and PALS is authorized to remove it and dispose of it in any manner it sees fit, including sale, in which case the proceeds of the sale are to be applied first to the expenses of the sale of such personal property and the balance to be held for further distribution as ordered by the Court. Checks for the purchase of the personal property shall be made payable to the United States District Court for the Northern District of Oklahoma. The Clerk of the Court is directed to accept and deposit these checks into the Court's registry for distribution pursuant to further Order of this Court.

6. No later than two business days after vacating the Property by the deadline set forth in paragraph five above, Jerry Criner or his counsel shall provide in writing to counsel for the United States an address where Jerry Criner can be reached.

7. After the Court confirms the sale, the sale proceeds are to be paid as follows:

a. *First*, to PALS for the expenses of the sale, including any expenses incurred to secure or maintain the property pending sale and confirmation by the Court. If the Government is the successful bidder, and therefore has not tendered cash, the Government shall tender to PALS the expenses of the sale;

b. *Second*, to Rogers County, Oklahoma for all real property taxes on the Property that are unpaid and matured;

c. *Third*, to the United States to be applied towards Jerry Criner's unpaid 1990, 1991, 1992, and 1993 federal income taxes, plus all accrued interest, penalties, and other additions permitted by law, until fully paid; and

d. *Fourth*, to the Oklahoma Tax Commission to be applied toward Jerry Criner's unpaid state income taxes for the years 1990, 1991, 1992, 1993, and 1994, plus all accrued interest, penalties, and other additions permitted by law, until fully paid.

Any remaining proceeds from the sale of the Property after the payments described above shall be held by the Clerk until further order of the Court.

8. Within ten days after confirmation of the sale of the Property, the Oklahoma Tax Commission shall provide in writing to counsel for the United States and to Jerry Criner an updated balance of its lien interest as of the date of confirmation.

9. The United States will submit a proposed Order for Distribution of the Sale Proceeds in accordance with this Order of Sale after confirmation of the sale of the Property.

10. It is ordered that counsel to the United States shall serve a copy of this Order on the Court Clerk or the Chief Deputy Clerk personally. Absent this service, the Clerk is hereby relieved of any personal liability relative to compliance with this Order.

**DATED** this 22nd day of June, 2010.

  
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CLAIRE V. EAGAN, CHIEF JUDGE  
UNITED STATES DISTRICT COURT